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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 18th February 1960

G.S.R. 198.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In the said Rules,—

I. In chapter V, after Section C, the following shall be inserted, namely:—

"C-I. KHANDSARI SUGAR PRODUCED WITHOUT THE AID OF SULPHITATION PLANT.

92A. Application to avail of special procedure.—(1) Where a manufacturer who produces Khandarsi Sugar without the aid of sulphitation plant makes in the proper form an application to the Collector in this behalf, the special provisions contained in this section shall, on such application being granted by the Collector, apply to such manufacturer in substitution of the provisions contained elsewhere than in this section for the period in respect of which the application has been so granted.

(2) Such application shall be made each year so as to cover a period of at least one crushing season, but may be granted for a shorter period in the discretion of the Collector.

(3) If, at any time during such period, the manufacturer does not want to avail himself of the special provisions contained in this section, he shall give a notice in writing to the proper officer of his intention at least two days in advance, otherwise he shall be precluded from availing himself of such provisions for the rest of the crushing season.

92-B. Discharge of liability for duty on payment of certain sum.—(1) Having regard to the average production in India per week for different sizes of centrifugals employed in the manufacture of Khandarsi Sugar, the Central Government may, by notification in the Official Gazette, fix from time to time a rate per week/per month, per each such equipment subject to such conditions and limitations as it may think fit, and if a manufacturer whose application has been granted under Rule 92-A pays a sum calculated according to such rate, in the

manner and subject to the conditions and limitations hereinafter laid down, such payment shall be a full discharge of his liability for the duty leviable on his production of such Khandsari Sugar during the period for which the said sum has been paid:

Provided that if there is an increase in the rates of duty, such sum shall be recalculated at the increased rates from the date of increase, and the liability for duty leviable on the production of Khandsari Sugar from that date shall not be discharged unless the differential duty is paid.

(2) The sum payable under sub-rule (1) shall be calculated by application of the appropriate rate to the number of centrifugals to be employed by such manufacturer in accordance with the declaration made by him in the application made under rule 92C in the production of Khandsari Sugar.

(3) Such sum shall be tendered by such manufacturer initially, at the time of submission of the application under rule 92C, for a period of two weeks, and thereafter, weekly payment shall be made by such manufacturer two days in advance of the week next following, so that at the beginning of every week such manufacturer's deposit shall be equal to the amount of duty payable by him for two weeks. The balance out of the deposits of duty if any, will be adjusted at the end of the crushing season if so desired by such manufacturer.

92C. Manufacturer's declaration, accounts and returns.—(1) Such manufacturer shall, at any time, during the calendar month immediately preceding any month in respect of which he has been permitted to avail himself of the provisions of this section, make an application to the proper officer in the proper form for leave to remove Khandsari Sugar from his licensed premises during the latter month, declaring therein the number of centrifugals proposed to be employed together with their height and diameter, and, whether he proposes to work the factory only for the "day" or for the "day and night". The permission so granted for a whole month shall be subject to the fulfilment of the condition of weekly payment of duty under rule 92-B(3). Failure to comply with this condition will render the permission null and void.

(2) If such application is not made to the proper officer in accordance with sub-rule(1), and/or the weekly deposits are not made as required under sub-rule (3) of rule 92(B), the manufacturer shall, unless otherwise directed by the Collector, and in exceptional circumstances, be liable to pay duty on his entire production of Khandsari Sugar during the month in respect of which the application was to be made, at the full rate prescribed in the first Schedule of the Act.

(3) Such manufacturer shall also—

- (a) maintain a log book in the proper form showing therein the time of starting and closing the factory every day;
- (b) maintain a true account in the proper form so as to enable the accurate calculation of the sums due;
- (c) append to his monthly return in form R. T. 3 made under rule 54, a duly signed statement showing the number of days worked and the number and sizes of the centrifugals employed on each such day during the month to which such return relates.

92-D. Exemption from certain provisions.—(1) During the period in respect of which any manufacturer has been permitted to avail himself of the provisions of this section, he shall be exempt from the operation of all the provisions of rules 9 (except the second proviso to sub-rule (1) thereof), 47, 49, 50, 51, 51-A, 52, 52-A, 53, 55, 223, 223-A, 224, 224-A and 229.

(2) If during such period any manufacturer desires to discontinue his manufacturing operations for one or more weeks, and if he gives notice of his intention to do so under rule 92-A(3), he shall be exempt from the payment of duty for that/those week(s). Such manufacturer shall, however, before recommencing manufacturing operations, give a notice in writing to the proper officer of his intention at least two days in advance and shall also deposit the duty payable by him under rule 92-B(3) if the deposit at the time of recommencement is less than the initial deposit of duty payable by him for two weeks.

92-E. Penalty for misdeclaration.—A manufacturer who is found to have made an incorrect declaration under sub-rule (1) of rule 92-C or to have incorrectly maintained the account prescribed in sub-rule (3)(a) and (b) of that

rule, or to have committed a breach of any of the conditions specified in a notification issued under Rule 92-B, shall be liable—

- (i) to pay the difference, if any, between the sum actually tendered by him, and the sum properly payable, within seven days of a demand for such difference being served upon him by the proper officer;
- (ii) to confiscation of part or the whole of the stock of Khandsari Sugar lying in the premises of his licensed factory at the time the incorrectness of the declaration or of the accounts is discovered;
- (iii) to be debarred from availing of the special procedure prescribed in this section for such period as the Collector may deem fit;
- (iv) to a penalty not exceeding two thousand rupees.

92-F. Power to condone failure, to apply for special procedure.—Notwithstanding anything contained in this section, the Collector may, at his discretion, and subject to such conditions as he may lay down, apply the provisions contained in this section to a manufacturer who has failed to avail himself of the special procedure, or to comply with any condition, laid down in this section within the prescribed time-limit.”;

II. In Appendix I—

(1) In the table under the heading “Forms”;

(a) after the entries relating to Central Excise Series No. 55-C and 62-B, the following entries shall be respectively inserted, namely—

| Central Excise Series No. | Description of form | Rule No. | Short title |
|------------------------------------|---|------------|----------------|
| 55—D | Register showing the times for starting and closing the factories every day. | 92C (3)(a) | R. G. 20 |
| 55—E | Register of different kinds of centrifugals employed in the manufacture of Khandsari Sugar under the special procedure. | 92C (3)(b) | R. G. 21 |
| 62—C | Application for removal of Khandsari Sugar produced under the special procedure. | 92C | A. R. 8 |

(b) for Central Excise Series No. 85 and the entries relating thereto the following shall be substituted, namely:—

| Central Excise Series No. | Description of form | Rule No. | Short title |
|------------------------------------|---|----------------------|----------------|
| 85. | Application for permission to avail of the special procedure relating to Khandsari Sugar produced without the aid of sulphitation plant/ Cotton fabrics or Rayon or Artificial Silk fabrics produced on powerlooms or warp knitting machines/Vegetable non-essential Oils produced with the aid of power. | 92A, 96. I, and 96 O | A. S. P. |

(2) After Form R.G. 19 (Central Excise Series No. 55-C) the following forms shall be inserted, namely—

(I)

R. G. 20

[Rule 92-C(3) (a)]

Central Excise Series No. 55-D

LOG BOOK

Register showing the times for starting and closing the factories every day.

Name & address of manufacturer

.....

Name & address of factory(ies)

.....

Licence No. /Nos. Month

| Date | Time of starting the factory | Time of closing the factory |
|-------|---------------------------------------|--------------------------------------|
| | | |

(II)

R. G. 21

[Rule 92-C(3) (b)]

Central Excise Series No. 55-E.

Register of different kinds of centrifugals employed in the production of Khand sari Sugar under the special procedure.

Name and address of manufacturer

Name and address of factory(ies)

Licence No./Nos. Month

| Date | Description of Centrifugals | | | Total production of Khandsari Sugar |
|------|-----------------------------|--------|----------|--|
| | No. | Height | Diameter | |
| I | 2 | 3 | 4 | 5 |

Amount of duty paid

Particulars of A. R. 8 etc.
with dates.

Amount

Remarks

6

7

8

Total for the month

(3) After form A. R. 7 (Central Excise Series No. 62-B), the following form shall be inserted, namely:—

"Central Excise Series No. 62-C.

| |
|---------------|
| Original |
| Duplicate |
| TriPLICATE |
| Quadruplicate |

Form A. R. 8

Application for removal of Khandsari Sugar produced under the special procedure.
(Rule 92 C)

Name of Factory

Address

I/We manufacturer(s) of Khandsari Sugar residing at Taluka/Tehsil Distributors and holder(s) of Central Excise Licence No. dated having been permitted to avail myself/ourselves of the special provisions contained in Section C-I of Chapter V of the Central Excise Rules, 1944, in respect of my/our production of, and transactions in such Khandsari Sugar at the above mentioned factory/factories hereby declare that I/We intend to work for the day/day and night and will employ the following centrifugals in the production of Khandsari Sugar during the calendar month next following, and the total sum payable by me/us in terms of that rule, in respect of the said period are stated hereunder:—

| Size of the centrifugal employed with height and diameter | Number of such centrifugals | Rate prescribed in Government of India's Notification No. Dated..... | Sum payable under Rule 92-B for | | | | |
|--|-----------------------------|--|---------------------------------|----------|----------|----------|--|
| | | | 1 | 2 | 3 | 4 | Total |
| | | | 1st week | 2nd week | 3rd week | 4th week | including the remaining 2/3 days of the month |

2. I/We tender herewith the sum of Rs. (Rupees only). The balance will be paid by me/us in weekly instalments by 5th, 12th, 19th and 26th of the month of

3. I/We hereby declare that the particulars furnished herein are true and complete to the best of my/our knowledge and belief.

4. I/We apply for leave to remove from the above mentioned premises during the period from to of any Khandsari Sugar produced in the said premises during that period.

5. I/We understand that the permission accorded to me/us for the whole month of is subject to my/our paying the balance amount as indicated in para 2 above.

Place Signature of manufacturer(s)
Date or his/their authorised agent(s).

To of Central Excise,
.....

Countersigned

Place
Date

Central Excise,

..... Range,
..... Circle.

Statement of duty paid at Treasury
Sub-treasury
State Bank of India
Reserve Bank of India.

I. FOR PAYMENT IN CASH

[To be filled in by the manufacturer(s) or his/their authorised agent(s)]

Name of person tendering payment. Particulars of payment Amount (to be entered in words as well as in figures)

Rs. nP.

II.—Union Excise Duties—Khandsari Sugar

Date.....

Signature of tenderer

(To be filled in by the Treasury or Bank)

CERTIFICATE

Deposit Number

Received payment of rupees.....
(in words).....

Date.....

Signature of Treasurer

Accountant.....

Treasury Officer.....

Agent or Manager.....

II. FOR PAYMENT THROUGH CURRENT ACCOUNT

Title of Account or Ledger Number Number and date of entry

Amount

Rs. nP.

Date

Signature of the manufacturer(s)
or his/thcir authorised agent(s)

III. FOR PAYMENT THROUGH T. R. 5/SPECIAL REVENUE MONEY ORDER.

Date of payment

T. R. 5 No./Special Revenue
Money Order Coupon No.

Amount

Clearance allowed subject to fulfilment of the condition
of weekly deposits.

Place.....

..... of Central Excise

Date.....

NOTE—Delete the entries not applicable.

(4) For the existing form A.S.P. (Central Excise Series No. 85) the following form shall be substituted, namely:—

"Central Excise Series No. 85.

| |
|--------------------|
| <u>Original</u> |
| <u>Duplicate</u> |
| <u>Triplicate.</u> |

Form A.S.P.

Application for permission to avail of the special procedure relating to Khand-sari Sugar produced without the aid of Sulphitation Plan/Cotton Fabrics/Rayon or artificial silk fabrics produced on powerlooms or power knitting machines/ vegetable non-essential oils produced with the aid of power.

(Rules 92A, 96I & 96O)

Name of factory/factories ————— address —————

I/We Manufacturer(s) of Khandsari Sugar/Cotton Fabrics/Rayon or Artificial Silk Fabrics/Vegetable non-essential Oils, residing at
..... taluka/tehsil district and holder(s) of Central Excise Licence No. dated hereby apply to avail myself/ourselves, during the calendar months

the period
beginning with 196 and ending with 196 of the special provisions contained in section C-I/E-III/E-V of Chapter V of the Central Excise Rules, 1944, in respect of the production of, and transactions in, such Khandsari Sugar/Fabrics/Vegetable non-essential oils at my/our above-mentioned factory/factories.

2. I/We hereby agree to abide by the terms, conditions and limitations of the said section throughout the said period.

Place..... Signature of manufacturer(s)
or his/their authorised agent(s)

Date.....

Countersigned

Place..... of Central Excise
..... Range Circle.
Permission granted for
Calendar months beginning with
the period
and ending with of Central Excise.

Place.....

Date

NOTE:—Delete the entries not applicable."

[No. 10/60]

G.S.R. 199.—In pursuance of rule 92-B of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes the following rates for different sizes of centrifugals employed

in the manufacture of khandsari sugar in the units working without the aid of sulphitation plant, namely:—

| Type of centrifugal | Weekly rate of duty | | |
|--|---|--|-----------|
| | per centrifugal if it works day and night | per centrifugal if it works between 6 A.M. & 9 P.M. only | every day |
| 1. Height of the centrifugal not exceeding 9 inches, and the diameter not exceeding 18 inches | Rs. 216/- | Rs. 144/- | |
| 2. Height exceeding 9 inches, but not exceeding 12 inches and diameter of and above 18 inches but not exceeding 24 inches | Rs. 288/- | Rs. 192/- | |
| 3. Height exceeding 12 inches, but not exceeding 18 inches and diameter of and above 24 inches but not exceeding 30 inches | Rs. 432/- | Rs. 288/- | |
| 4. All other centrifugal not otherwise specified. | Rs. 576/- | Rs. 384/- | |

Provided that the week for the purposes of this notification shall be reckoned as from 1st to 7th, 8th to 14th, 15th to 21st and 22nd to 28th of a calendar month.

Provided further that the duty for the remaining 2 or 3 days of the calendar month, except the month of February, as the case may be, shall be calculated at the rate of one-third of the weekly rate of duty and shall be payable by the manufacturer along with the duty payable by him for the fourth week, namely, from 22nd to 28th of a calendar month.

[No. 11/80.]

B. N. BANERJI, Joint Secy.